

**Connecticut State Board of Accountancy
Meeting Minutes
May 3, 2018**

The meeting was called to order by Chairwoman Pro Tem Marcia Marien, CPA, at 10:00 A.M. in Hearing Room J, at 450 Columbus Boulevard, Hartford, Connecticut 06103

Board Members Present:	John H. Schuyler, Chairman (Via teleconference)	Certified Public Accountant
	Marcia L. Marien (Chairwoman Pro Tem)	Certified Public Accountant
	Dannell R. Lyne	Certified Public Accountant
	Martha S. Triplett, Esq.	Public Member
	Peter J. Niedermeyer	Certified Public Accountant
	Mark Aronowitz	Public Member
	Karla H. Fox, Esq.	Public Member

Board Members Absent:	Timothy F. Egan	Certified Public Accountant
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Board Vacancies:	Public Member
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DCP Staff Present:	Frank Virnelli, Manager
	Cat Arsenault
	Robert Kuzmich
	Denise Diaz
	Kellie Conover
	Jeremy Rocha - Intern

Public Present:	Bonnie Stewart, Executive Director, CT Society of CPAs
	Reinhardt Lange

Note: The administrative functions of the Boards, Commissions and Councils are carried out by the Department of Consumer Protection, Occupational and Professional Licensing Division, 450 Columbus Boulevard, Hartford, CT 06103

Richard M. Hurlburt, Director: dcp.occupationalprofessional@ct.gov for minutes and agenda items

Agency Web site: www.ct.gov/dcp

Licensing/Certification: dcp.licenseservices@ct.gov

Enforcement issues: dcp.accounting@ct.gov

MINUTES OF PREVIOUS MEETINGS

Mr. Niedermeyer made a motion to appoint Ms. Marien as Chairwoman Pro Tem for today's Board meeting. The motion was seconded by Mr. Lyne. All remaining board members voted in favor.

Mr. Schuyler made a motion to approve the minutes of the March 1, 2018 Board meeting. The motion was seconded by Mr. Aronowitz. All remaining board members voted in favor.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

Mr. Virnelli made a motion to move the show cause hearing to the first item on the agenda today. The motion was seconded by Mr. Lyne. All remaining board members voted in favor.

LEGAL

2017-19 Show Cause Hearing held today in the matter of - Reinhardt Lange

Mr. Virnelli presented the facts of the case, and the Board heard testimony by both Mr. Virnelli and Mr. Lange. Mr. Virnelli asked that the record be allowed to remain open for additional research into evidence of payment. After additional discussion, Mr. Virnelli withdrew his request.

Chairwoman Pro Tem Marien declared the proceedings closed at 10:30 A.M.

Mr. Schuyler made a motion to move into executive session at 11:30 A.M. The motion was seconded by Ms. Fox. All remaining board members voted in favor.

The board moved out of executive session at 11:54 A.M.

LICENSING AND APPLICATIONS

Thomas Anthony Abbate Jr- Initial Certification and License applicant, **Industry experience gathered under a CPA:**

Pratt & Whitney Aero Power, 8-1-15 to 7-8-16, **49 weeks** and The Siegfried Group, 12-19-16 to 3-23-18, **66 weeks**.

Ms. Triplett made a motion to approve this application. The motion was seconded by Ms. Fox. All remaining board members voted in favor.

Thomas David Johnson - Reciprocal Certification and Registration applicant from Michigan, **Industry experience verified by Human Recourses, no CPA supervision: (Note: Prior Work Experience Grant Thornton –older than 10 years old.)**

The Clorox Company –Industry – CA, **100+ weeks** May 1988 through March 2017- Applicant signed his own experience verification application.

Mr. Aronowitz made a motion to approve this application. The motion was seconded by Mr. Schuyler. All remaining board members voted in favor.

OLD BUSINESS

CPE Reciprocity – Legislative Update

Bonnie Stewart, Executive Director, CT Society of CPAs, reported that Senate Bill 327, *'An Act Concerning License Renewal Requirements for Certified Public Accountants'*, was approved by General Law Committee and by the Senate and is awaiting action by the House.

NEW BUSINESS

Policy regarding exam extension requests from candidates who took exam sections as candidates in another state, but are now applying in Connecticut

Mr. Virnelli asked the Board to set a general policy on this matter.

Mr. Schuyler made a motion that the Board's general policy is that a candidate must qualify first in Connecticut; generally the Board will not consider an extension, but case by case basis would be considered. The motion was seconded by Ms. Fox. All remaining board members voted in favor.

AICPA Board of Examiners Update

Mr. Virnelli reported on the March 28, 2018, AICPA Board of Examiners conference call, which included the highlights of their January 25-26th 2018 meeting in Las Vegas, Nevada. Some of the topics discussed: most states granted the three month, one window, extensions to candidates impacted by the 2017 second quarter score hold; no issues with exam, trying to implement continuous testing with no blackout dates and no windows; assessing the 2017 tax reform legislation beginning in January 2019; the launch of new part of exam showed less volume of test takers but did rebound; alternate pathways to become a CPA.

NASBA Eastern Regional

Mr. Virnelli reported that at this time no board members have volunteered to attend the June 5-7, 2018 NASBA Eastern Regional Meeting in Orlando, Florida.

CPE/EXAM EXTENSION REQUESTS

Kelly A. Harper – Exam Section

Mr. Schuyler made a motion to approve an extension to September 30, 2018. The motion was seconded by Ms. Triplett. All remaining board members voted in favor.

Jason Tellone – Exam Section

Ms. Fox made a motion to approve the requested two month extension. The motion was seconded by Mr. Lyne. All remaining board members voted in favor.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

- Mr. Virnelli thanked DCP Legal Division intern, Jeremy Rocha for all his assistance with the CPE audit and for a job well done.
- Mr. Virnelli introduced new DCP attorney Cat Arsenault to the Board.
- Bonnie Stewart remarked on the importance of Board presence at the Capitol and the fact that they don't have a complete understanding of the CPA world. Ms. Stewart added that there is no DCP lobbyist who represents the boards at the Capitol and suggested the Board draft a paper or meet with a committee at the legislature to give them a better understanding of the profession. She asked the Board to think about it in advance of the next legislative session and she is happy to help in any way.

ADJOURN

Ms. Fox made a motion to adjourn the meeting at 11:56 A.M. The motion was seconded by Mr. Schuyler. All remaining board members voted in favor.

Next scheduled meeting: Tuesday, July 10, 2018, at 10:00 A.M., in Hearing Room J, 450 Columbus Blvd., Hartford.